IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO.401 OF 2004

The C.I.T.IV Thane .. Appellant
V/s
M/s.Universal Wire Inds. Thane .. Respondents

Mr.R.V.Desai with Mr.R.Asokan for the Appellant.

CORAM: S.RADHAKRISHNAN &
J.P.DEVADHAR, JJ.

DATE : 25.01.2005.

P.C.:

1. Heard the learned Counsel for the Appellant. Perused the order of the Income Tax Appellate Tribunal dates 23.9.2002. The issue involved in this Appeal is merely of finding of fact, viz.with regard to the reasonable cause of delay in submitting the audit reports on account of sickness of the Chartered Accountant. No substantial question of law is involved in this Appeal. Hence, the Appeal stands dismissed.

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